

State of South Dakota

EIGHTY-SEVENTH SESSION LEGISLATIVE ASSEMBLY, 2012

381T0493

HOUSE BILL NO. 1077

Introduced by: Representatives Dryden, Bolin, Conzet, Cronin, Kirkeby, Munsterman, Scott,
and White and Senators Rampelberg, Haverly, Juhnke, Schlekeway, and
Tieszen

1 FOR AN ACT ENTITLED, An Act to authorize municipalities to establish incidental accounts.

2 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

3 Section 1. That chapter 9-23 be amended by adding thereto a NEW SECTION to read as
4 follows:

5 A municipality may establish an incidental account in an amount determined by the
6 governing body by setting aside on an imprest basis money from the general fund. The
7 incidental account shall be kept and used by the officer designated by the governing body for
8 advanced payment or for claims requiring immediate payment, not to exceed an amount
9 established by the governing body. A detailed account of the expenditures from the incidental
10 account shall be presented at regular intervals not to exceed one month with verified vouchers,
11 itemized and supported by receipted bills or other information as general evidence of payment,
12 which are subject to audit. All expenditures from this account shall be listed with other bills in
13 the regular proceedings of the governing body. All claims made on the incidental account
14 require the signatures of two officers of the municipality.

